

2011

Municipal Valuation Return



DUE DATE - NOVEMBER 1, 2011 (or within 30 days of commitment, whichever is later)

*Mail the signed original to Maine Revenue Services, Property Tax Division,
PO Box 9106, Augusta, ME 04332-9106 and affix copy to front cover of Municipal Valuation book.*

**NOTE: This form is also available in PDF format at www.maine.gov/revenue/propertytax
or you may request an Excel version by e-mail to: prop.tax@maine.gov**

For help in filling out this return, please see the Municipal Valuation Return Guidance Document at
www.maine.gov/revenue/propertytax

2011 MUNICIPAL VALUATION RETURN

(TITLE 36 §383)

DUE DATE - NOVEMBER 1, 2011 (or within 30 days of commitment, whichever is later)

Municipality

1. County:

Commitment Date:
month/day/year

2. Municipality

3. 2011 Certified Ratio (Percentage of current just value upon which assessments are based.) 3

Homestead, Veterans, Blind, and BETE Exemptions, Tree Growth and Farmland Values must be adjusted by this percentage.

TAXABLE VALUATION OF REAL ESTATE

(Exclude Homestead, Veterans and All Other Categories of Exempt Valuation)

4. Land (include value of transmission, distribution lines & substations, dams and power hous 4

5. Buildings 5

6. Total **taxable** valuation of real estate (sum of lines 4 & 5 above). 6

(See Tax Rate Calculation Form. Page 10, Line 1)

TAXABLE VALUATION OF PERSONAL PROPERTY

(Exclude Exempt Valuations From All Categories)

7. Production machinery and equipment 7

8. Business equipment (furniture, furnishings, and fixtures) 8

9. All other personal property 9

10. Total **taxable** valuation of personal property (sum of lines 7 through 9 above) 10

(See Tax Rate Calculation Form. Page 10, Line 2)

OTHER TAX INFORMATION

11. Total taxable valuation of real estate and personal property (sum of lines 6 & 10 above) 11

(See Tax Rate Calculation Form. Page 10, Line 3)

12. 2011 Property Tax Rate (example .01520) 12

13. 2011 Property Tax Levy (includes overlay and any fractional gains from rounding) 13

Note: This is the exact amount of 2011 tax actually committed to the Collector

(See Tax Rate Calculation Form. Page 10, Line 19)

HOMESTEAD EXEMPTION REIMBURSEMENT CLAIM

Homestead Exemptions must be adjusted by the municipality's certified ratio

14. a. Total number of **\$10,000** Homestead exemptions granted. 14a

b. Total exempt value for all **\$10,000** Homestead exemptions granted. 14b

c. Total number of fully exempt (**valued less than \$10,000**) Homestead exemptions granted. 14c

d. Total value for all properties that are fully exempt (**valued less than \$10,000**) Homestead exemptions granted. 14d

e. Total number of Homestead exemptions granted. (sum of 14a & 14c) 14e

f. Total exempt value for all Homestead exemptions granted (sum of 14b & 14d) 14f
(Line 14f must be the same total as Tax Rate Calculation Form Page 10, Line 4a)

g. Total assessed value of all homestead qualified property (land & buildings). 14g

2011 MUNICIPAL VALUATION RETURN

Municipality: _____

BUSINESS EQUIPMENT TAX EXEMPTION (BETE) REIMBURSEMENT CLAIM

Standard Reimbursement will be 70% of value stated on Line 15b

15. a. Number of BETE applications processed for tax year April 1, 2011 15a
- b. Total Exempt value of all BETE exemptions granted 15b
(Line 15b must be the same total as Tax Rate Calculation Form Page 10, Line 5a)
- c. Exempt value of BETE exemptions located in a municipal retention TIF district. 15c

TAX INCREMENT FINANCING

16. a. Total Amount of Increased Valuation above Original Assessed Value within Tax Increment Financing Districts. 16a
- b. Amount of Captured Assessed Value within Tax Increment Financing Districts. 16b
- c. Property tax revenue that is appropriated and deposited into either a Project Cost Account or a Sinking Fund Account. (See Tax Rate Calculation Form, Page 10 Line 9) 16c

EXCISE TAX

17. a. Excise Taxes Collected in 2011 covering a twelve month period. Please indicate in "17a" calendar or fiscal year. 17a
- b. Motor vehicle excise tax collected. 17b
- c. Watercraft excise tax collected. 17c

INDUSTRIAL PROPERTY

18. Total local assessed valuation of all INDUSTRIAL PROPERTIES (excluding utilities).
a. Real Estate used for the manufacture of finished or partially finished products from materials including processing, assembly, storage, and distribution facilities. 18a
- b. Personal Property used for the manufacture of finished or partially finished products from materials, including processing, assembly, storage, and distribution facilities. 18b
- c. Total assessed valuation of INDUSTRIAL PROPERTIES (sum of 18a & 18b). 18c
19. a. Total valuation of distribution and transmission lines owned by utility companies. 19a
- b. Total valuation of all electrical generation facilities. 19b

FOREST LAND CLASSIFIED UNDER THE TREE GROWTH TAX LAW

(Title 36, M.R.S.A., Sections 571 through 584-A)

20. Average per acre unit value utilized for undeveloped acreage (land not classified). 20
21. Classified forest land. (**Do Not** include land classified in Farmland as woodland)
a. Number of parcels classified as of April 1, 2011 21a
- b. Softwood acreage 21b
- c. Mixed wood acreage 21c
- d. Hardwood acreage 21d
- e. Total number of acres of forest land only (sum of lines 21 b, c, & d above) 21e
22. Total assessed valuation of all classified forest land for tax year 2011. 22
- a. Per acre rates used to calculate Tree Growth classified forest land value:
Soft Wood 22a(1)
- Mixed Wood 22a(2)
- Hard Wood 22a(3)

2011 MUNICIPAL VALUATION RETURN

Municipality: _____

TREE GROWTH TAX LAW CONTINUED

23. Number of forest acres **first** classified for tax year 2011. 23
24. Land withdrawn from Tree Growth classification. (36, M.R.S.A., Section 581)
- a. Total number of parcels withdrawn from 4/2/10 to 4/1/11. 24a
- b. Total number of acres withdrawn from 4/2/10 to 4/1/11. 24b
- c. Total amount of penalties assessed by municipality due to the withdrawal of classified Tree Growth land from 4/2/10 to 4/1/11. 24c

LAND CLASSIFIED UNDER THE FARM AND OPEN SPACE TAX LAW

(Title 36, M.R.S.A., Sections 1101 through 1121)

FARM LAND:

25. Number of parcels classified as Farmland as of April 1, 2011 25
26. Number of acres **first** classified as Farmland for tax year 2011. 26
27. a. Total number of acres of all land now classified as crop land, orchard land and pasture land. 27a
- b. Total valuation of all land now classified as crop land, orchard land and pasture land. 27b
28. a. Number of **Farm** woodland acres:
- 28a(1) Softwood acreage 28a(1)
- 28a(2) Mixed wood acreage 28a(2)
- 28a(3) Hardwood acreage 28a(3)
- b. Total number of acres of all land now classified as **Farm** woodland. 28b
- c. Total valuation of all land now classified as **Farm** woodland. 28c
- d. Per acre rates used for **Farm** woodland:
- Soft wood 28d(1)
- Mixed wood 28d(2)
- Hard wood 28d(3)
29. Land withdrawn from Farmland classification. (36, M.R.S.A., Section 1112)
- a. Total number of parcels withdrawn from 4/2/10 to 4/1/11. 29a
- b. Total number of acres withdrawn from 4/2/10 to 4/1/11. 29b
- c. Total amount of penalties assessed by municipality due to the withdrawal of classified Farmland from 4/2/10 to 4/1/11. 29c
- OPEN SPACE:**
30. Number of parcels classified as Open Space as of April 1, 2011. 30
31. Number of acres **first** classified as Open Space for tax year 2011. 31
32. Total number of acres of land now classified as Open Space. 32
33. Total valuation of all land now classified as Open Space. 33

2011 MUNICIPAL VALUATION RETURN

Municipality: _____

OPEN SPACE TAX LAW CONTINUED

34. Land withdrawn from Open Space Classification (36, M.R.S.A., Section 1112)

- a. Total number of parcels withdrawn from 4/2/10 to 4/1/11. 34a
- b. Total number of acres withdrawn from 4/2/10 to 4/1/11. 34b
- c. Total amount of penalties assessed by municipality due to the withdrawal of classified Open Space land from 4/2/10 to 4/1/11. 34c

LAND CLASSIFIED UNDER THE WORKING WATERFRONT TAX LAW

(Title 36, M.R.S.A., Sections 1131 through 1140-B)

35. Number of parcels classified as of April 1, 2011. 35
36. Number of acres **first** classified for tax year 2011. 36
37. Total acreage of all land now classified as Working Waterfront. 37
38. Total valuation of all land now classified as Working Waterfront. 38
39. Classified Working Waterfront withdrawn. (36, M.R.S.A., Section 1112)
- a. Total number of parcels withdrawn from 4/2/10 to 4/1/11. 39a
- b. Total number of acres withdrawn from 4/2/10 to 4/1/11. 39b
- c. Total amount of penalties assessed by municipality due to the withdrawal of classified Working Waterfront land from 4/2/10 to 4/1/11. 39c

EXEMPT PROPERTY

(Title 36, M.R.S.A. Sections 651, 652, 653, 654, 656)

40. Enter the **exempt value** of all the following classes of property which are exempt from property taxation by law.

a. Property of the United States and the State of Maine. (Section 651 (1) paragraph A and B).

(1) United States 40a(1)

(2) State of Maine (excluding roads) 40a(2)

TOTAL VALUE [40a (1) + (2)] 40a

b. Real estate owned by the Water Resources Board of the State of New Hampshire located within this State. (Section 651 (1) paragraph B-1) 40b

c. Property of any public municipal corporation of this State including County property appropriated to public uses. (Section 651(1) paragraph D)
(County, Municipal, Quasi-Municipal owned property) 40c

d. Pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams if located outside the limits of the municipality.
(Section 651(1) paragraph E). 40d

e. Airport or landing field of a public municipal corporation used for airport or aeronautical purposes. (Section 651 (1) paragraph F) 40e

f. Landing area of a privately owned airport when owner grants free use of that landing area to the public. (Section 656 (1) paragraph C) 40f

g. Pipes, fixtures, conduits, buildings, pumping stations, and other facilities of a public municipal corporation used for sewerage disposal if located outside the limits of the municipality.
(Section 651 (1) paragraph G) 40g

2011 MUNICIPAL VALUATION RETURN

Municipality: _____

EXEMPT PROPERTY CONTINUED

h. Property of benevolent and charitable institutions. (Section 652 (1) paragraph A)	40h	<input type="text"/>
i. Property of literary and scientific institutions. (Section 652 (1) paragraph B)	40i	<input type="text"/>
j. Property of the American Legion, Veterans of Foreign Wars, American Veterans, Sons of Union veterans of the Civil War, Disabled American Veterans and Navy Clubs of the USA. (Section 652 (1) paragraph E.)		
1) Total exempt value of veterans organizations.	40 j(1)	<input type="text"/>
2) Exempt value attributable to purposes other than meetings, ceremonies, or instruction facilities.	40 j(2)	<input type="text"/>
k. Property of Chambers of Commerce or Board of Trade. (Section 652 (1) paragraph F)	40k	<input type="text"/>
l. Property of houses of religious worship and parsonages. (Section 652 (1) paragraph G)		
1) List the number of parsonages within this municipality.	40 l(1)	<input type="text"/>
2) Indicate the total <i>exempt</i> value of those parsonages	40 l(2)	<input type="text"/>
3) Indicate the total <u>taxable</u> value of those parsonages.	40 l(3)	<input type="text"/>
4) Indicate the total <i>exempt</i> value of all houses of religious worship.	40 l(4)	<input type="text"/>
TOTAL OF ALL EXEMPT PROPERTY VALUE OF HOUSES OF RELIGIOUS WORSHIP & PARSONAGES [Sum of 40 l(2) and 40 l(4)]		
	40l	<input type="text"/>
m. Property owned or held in trust for fraternal organizations, except college fraternities, operating under the lodge system. (Section 652 (1) paragraph H)	40m	<input type="text"/>
n. Property <u>leased</u> by and occupied or used by a charitable and benevolent organization exempt from taxation under Section 501 of the Internal Revenue Code of 1954 and the primary purpose is the operation of a hospital licensed by the Department of Human Services, health maintenance organization or blood bank. (Value of Property <u>owned</u> by a hospital should be reported on line 40h) (Section 652 (1) Paragraph K)		
	40n	<input type="text"/>
o. Exempt value of real property of all persons determined to be legally blind. (Section 654 (1) paragraph E). <i>\$4,000 adjusted by certified ratio</i>	40o	<input type="text"/>
p. Aqueducts, pipes and conduits of any corporation supplying a municipality with water. (Section 656 (1) paragraph A)	40p	<input type="text"/>
q. Animal waste storage facilities constructed since April 1, 1999 and certified as exempt by the Commissioner of Agriculture, Food and Rural Resources. (Section 656 (1) paragraph J)	40q	<input type="text"/>
r. Pollution control facilities that are certified as such by the Commissioner of Environmental Protection. (Section 656 (1) paragraph E)	40r	<input type="text"/>

2011 MUNICIPAL VALUATION RETURN

Municipality: _____

s. VETERANS EXEMPTIONS - The following information is necessary in order to qualify for reimbursement. (Section 653)

SECTION 1: The section is only for those veterans that served during a federally recognized war period.

	NUMBER OF EXEMPTIONS	EXEMPT VALUE
Widower		
1. Living male spouse or male parent of a deceased POST WW I Veteran. \$6,000 adjusted by the certified ratio. [Section 653(1) D]	40s(1)A <input type="text"/>	40s(1)B <input type="text"/>
Revocable Living Trusts:		
2. Paraplegic veterans (or their widows) who are the beneficiary of a revocable living trust. \$50,000 adjusted by the certified ratio. [Section 653(1) D-1]	40s(2)A <input type="text"/>	40s(2)B <input type="text"/>
3. All other veterans (or their widows) who are the beneficiary of a revocable living trust. \$6,000 adjusted by the certified ratio. [Section 653(1) C or D]	40s(3)A <input type="text"/>	40s(3)B <input type="text"/>
WW I:		
4. WW I veteran (or their widows) enlisted as Maine resident. \$7,000 adjusted by the certified ratio. [Section 653(1) C-1 or D-2]	40s(4)A <input type="text"/>	40s(4)B <input type="text"/>
5. WW I veteran (or their widows) enlisted as non-Maine resident. \$7,000 adjusted by the certified ratio. [Section 653(1), C-1 or D-2]	40s(5)A <input type="text"/>	40s(5)B <input type="text"/>
Paraplegic:		
6. Paraplegic status veteran or their unremarried widow. \$50,000 adjusted by the certified ratio. [Section 653(1) D-1]	40s(6)A <input type="text"/>	40s(6)B <input type="text"/>
Cooperative Housing Corporation Veterans:		
7. Qualifying Shareholders of Cooperative Housing Corporations \$6,000 adjusted by the certified ratio. [Section 653(2)]	40s(7)A <input type="text"/>	40s(7)B <input type="text"/>
All Other Veterans:		
8. All other veterans (or their widows) enlisted as a Maine resident. \$6,000 adjusted by the certified ratio. [Section 653(1) C(1)]	40s(8)A <input type="text"/>	40s(8)B <input type="text"/>
9. All other veterans (or their widows) enlisted as a non-Maine resident. \$6,000 adjusted by the certified ratio. [Section 653(1) C(1)]	40s(9)A <input type="text"/>	40s(9)B <input type="text"/>

SECTION 2: This section is only for those veterans that did not serve during a federally recognized war period

	NUMBER OF EXEMPTIONS	EXEMPT VALUE
10. Veterans (or their widows) disabled in the line of duty. \$6,000 adjusted by the certified ratio. [Section 653(1) C(2) or D]	40s(10)A <input type="text"/>	40s(10)B <input type="text"/>
11. Veterans (or their widows) who served during the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990. \$6,000 adjusted by the certified ratio. [Section 653(1) C(1) or D]	40s(11)A <input type="text"/>	40s(11)B <input type="text"/>
12. Veterans (or their widows) who served during the period from February 27, 1961 and August 5, 1964, <u>but did not serve</u> prior to February 1, 1955 or after August 4, 1964. \$6,000 adjusted by the certified ratio. [Section 653(1) C(1) or D]	40s(12)A <input type="text"/>	40s(12)B <input type="text"/>

Total number of ALL veteran exemptions granted in 2011 40s(A)

Total exempt value of ALL Veterans Exemptions granted in tax year 2011 40s(B)

2011 MUNICIPAL VALUATION RETURN

Municipality: _____

EXEMPT PROPERTY CONTINUED

- t. Snow grooming equipment. Snowmobile trail grooming equipment registered under Title 12, §13113. (Section 655 (1) paragraph T)

40t

- u. **Other.** The Laws of the State of Maine provide for exemption of quasi-municipal organizations such as authorities districts, and trust commissions. These exemptions will not be found in Title 36.

Examples: Section 5114 of Title 30-A provides for exemption of real and personal property of an Urban Renewal Authority or Chapter 164, P. & S.L. of 1971 provides for exemption of real estate owned by the Cobbossee-Annabessacook Authority. (See also Title 30-A, Section 5413, Revenue Producing Municipal Facilities Act.)

Please list the full name of the organization in your municipality that has been granted exempt status through such a law, the provision of the law granting the exemption and the estimated full value of real property.

NAME OF ORGANIZATION

PROVISION OF LAW

EXEMPT VALUE

TOTAL

40u

40 Total value of all property exempted by law.

40

(sum of all exempt value)

MUNICIPAL RECORDS

41. a. Does your municipality have tax maps?

41a

YES/NO

If yes, proceed to b, c and d. Give date when tax maps were originally obtained and name of contractor. (This does not refer to the annual updating of tax maps.)

- b. Date

41b

- c. Name of Contractor

41c

- d. Are your tax maps PAPER, GIS or CAD?

41d

42. Please indicate the number of *land parcels* within your municipal assessing jurisdiction. (Not the number of tax bills)

42

43. Total **taxable** land acreage in your municipality.

43

44. a. Has a professional town-wide revaluation been completed in your municipality?

If yes, please answer the questions below.

44a

YES/NO

- b. Did the revaluation include any of the following? Please enter each category with **YES** or **NO**.

44b (1)

LAND

44b (2)

BUILDINGS

44b (3)

PERSONAL PROPERTY

- c. Effective Date

44c

- d. Contractor Name

44d

- e. Cost

44e

2011 MUNICIPAL VALUATION RETURN

Municipality: _____

MUNICIPAL RECORDS CONTINUED

45. Please indicate the best choice that describes how the municipality operates its assessment function. Choose **SINGLE ASSESSOR, ASSESSORS' AGENT OR BOARD OF ASSESSORS**. Please provide the name if single assessor or agent.

a) Function 45a

b) Name 45b

46. List the beginning and ending dates of the fiscal year in your municipality.

FROM 46a month/day/year TO 46b month/day/year

47. Interest rate charged on overdue 2011 property taxes (36 M.R.S.A. Sec. 505) 47
(not to exceed 7.00%)

48. Date(s) that 2011 property taxes are due. 48a 48b
48c 48d
month/day/year month/day/year

49. Are your assessment records computerized?

49a YES/NO Name of software used 49b

50. Has your municipality implemented a local tax relief program similar to the State's Tax and Rent Refund program?

50a YES/NO How many people qualified? 50b

How much relief was granted? 50c

51. Has your municipality implemented a local elderly volunteer tax credit program under 36 MRSA §6232 (1-A)?

51a YES/NO How many people qualified? 51b

How much relief was granted? 51c

I/We, the Assessor(s) of the Municipality of do state that the foregoing information contained herein is, to the best knowledge and belief of this office, reported correctly and that all of the requirements of the law have been followed in valuing, listing, and submitting the information.

ASSESSOR(S)
SIGNATURES

DATE
month/day/year

NOTICE: This return must be completed and sent to the Property Tax Division by November 1, 2011 or within 30 days after the commitment date, whichever is later, in order to avoid reduction or loss of any entitlement under the Tree Growth Tax Law municipal reimbursement program for the 2011 tax year.

**MAINE REVENUE SERVICES
2011 MUNICIPAL VALUATION RETURN**

Municipality: _____ County: _____

VALUATION INFORMATION

1. List the number and type of new, demolished and converted residential buildings in your municipality since April 1, 2010, giving the approximate increase or decrease in full market value.

	One Family	Two Family	3-4 Family	5 Family Plus	Mobile Homes	Seasonal Homes
New						
Demolished						
Converted						
Valuation Increase (+)						
Valuation Loss (-)						
Net Increase/Loss						

2. List any new industrial or mercantile growth started or expanded since April 1, 2010, giving the approximate full market value and additional machinery, equipment, etc.

3. List any extreme losses in valuation since April 1, 2010, giving a brief explanation such as "fire" or "mill closing", etc giving the loss at full market value.

4. Explain any general increase or decrease in valuation since April 1, 2010 based on revaluations, change in ratio used, adjustments, etc.

2011 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: _____

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

1. Local Taxable Real Estate Valuation.....	1	<input type="text"/>	(should agree with MVR Page 1, line 6)
2. Local Taxable Personal Property Valuation.....	2	<input type="text"/>	(should agree with MVR Page 1, line 10)
3. Total Taxable Valuation (Line 1 plus line 2).....	3	<input type="text"/>	(should agree with MVR Page 1, line 11)
4. (a) Total of all Homestead Exempt Valuation	4(a)	<input type="text"/>	(should agree with MVR Page 1, line 14f)
(b) Homestead Exempt Reimbursement Value.....	4(b)	<input type="text"/>	(line 4(a) multiplied by 0.5)
5. (a) Total of all BETE Exempt Valuation	5(a)	<input type="text"/>	(should agree with MVR Page 2, line 15b)
(b) The statutory standard reimbursement for 2011 is 70%	5(b)	<input type="text"/>	(line 5(a) multiplied by 0.7)

For municipalities requesting Enhanced BETE Reimbursement, please contact MRS for Enhanced Tax Rate Calculator Form

6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)).....	6	<input type="text"/>
---	---	----------------------

ASSESSMENTS

7. County Tax.....	7	<input type="text"/>
8. Municipal Appropriation.....	8	<input type="text"/>
9. TIF Financing Plan Amount.....	9	<input type="text"/>
10. Local Education Appropriation (Local Share/Contribution)... (Adjusted to Municipal Fiscal Year)	10	<input type="text"/>
11. Total Assessments (Add lines 7 through 10).....	11	<input type="text"/>

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	12	<input type="text"/>
13. Other Revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc... (Do Not Include any Homestead or BETE Reimbursement))	13	<input type="text"/>
14. Total Deductions (Line 12 plus line 13).....	14	<input type="text"/>
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15	<input type="text"/>

16. <input type="text"/> (Amount from line 15)	x	1.05	=	<input type="text"/>	Maximum Allowable Tax
17. <input type="text"/> (Amount from line 15)	÷	<input type="text"/> (Amount from line 6)	=	<input type="text"/>	Minimum Tax Rate
18. <input type="text"/> (Amount from line 16)	÷	<input type="text"/> (Amount from line 6)	=	<input type="text"/>	Maximum Tax Rate
19. <input type="text"/> (Amount from line 3)	x	<input type="text"/> (Selected Rate)	=	<input type="text"/> (Enter on MVR Page 1, line 13)	Tax for Commitment
20. <input type="text"/> (Amount from line 15)	x	0.05	=	<input type="text"/>	Maximum Overlay
21. <input type="text"/> (Amount from line 4b)	x	<input type="text"/> (Selected Rate)	=	<input type="text"/> (Enter on line 8, Assessment Warrant)	Homestead Reimbursement
22. <input type="text"/> (Amount from line 5b)	x	<input type="text"/> (Selected Rate)	=	<input type="text"/> (Enter on line 9, Assessment Warrant)	BETE Reimbursement
23. <input type="text"/> (Line 19 plus lines 21 and 22)	-	<input type="text"/> (Amount from line 15)	=	<input type="text"/> (Enter on line 5, Assessment Warrant)	Overlay

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant,
Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.